



KEMENTERIAN RISET, TEKNOLOGI DAN PENDIDIKAN TINGGI
UNIVERSITAS SYIAH KUALA
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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

PERSEPSI MAHASISWA TERHADAP PELAPORAN KEUANGAN PEMERINTAH DAERAH (STUDI PADA MAHASISWA JURUSAN AKUNTANSI FAKULTAS EKONOMI UNIVERSITAS SYIAH KUALA)

ABSTRACT

The purpose of this research is to analyze the students' perceptions of financial reporting on the local government. The research type used in this study is correlational research, by using random sampling method 100 accounting students of Syiah Kuala University. The type of data used is primary data obtained directly by distributing questionnaires to accounting students at random. The analysis used in this research is descriptive analysis.

The results showed that (1) accounting students have a positive perception of the financial reporting of local government, (2) accounting student concentration of public sector has a better understanding of the financial reporting of local governments compared to accounting students concentrations of non-asp, and (3) the concentration of public sector accounting students assume that the government's financial reporting is done by the students, while students accounting concentration of non-public sector accounting considers that the preparation of the financial statements of local governments hard done by students.

Keywords: perception, students, local government financial reporting.